## **EXHIBIT B**



October 11, 2007

Certified Mail Return Receipt Requested

Mr. Christopher Mathieson 34 Eighth Avenue, 5A New York, New York 10014

Re: Christopher Mathieson v. JC DeNiro & Associates, LLC

Dear Mr. Mathieson:

Under the provisions of Section 7.4 of the Operating Agreement of J.C. DeNiro & Associates, LLC, you are notified of my election to continue J.C. DeNiro & Associates, LLC by myself or with others, and to cause J.C. DeNiro & Associates, LLC to purchase your interest.

Sincerely,

John C. DeNiro

John O. De his

cc: Robert Franklin

Addressee by regular mail